

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 1570 – HB 1535**

February 23, 2009

**SUMMARY OF BILL:** States that upon request by the assessor of property, the Division of Property Assessments has an unconditional right to intervene in a contested case before the Tennessee State Board of Equalization.

**ESTIMATED FISCAL IMPACT:**

**MINIMAL**

Assumptions:

- According to the Comptroller, this bill clarifies existing law and will not result in any increase in state expenditures.
- For purposes of preparing this fiscal note, the word “of” between “the International Association of Assessing Officers” and “the Tennessee Certified Assessor’s Program” is assumed to be a typographical error that should read “or.”

**CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, reading "James W. White".

James W. White, Executive Director

/kmc

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